

ग्रसाधारण

EXTRAORDINARY

भाग II--- खण्ड 3---- उपखण्ड (i)

PART II—Section 3—Sub-section (i)

अधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं∘ 93]

नई दिल्ली, शनिवार, मई 11, 1968/वैशास 21, 1890

No. 93]

NEW DELHI, SATURDAY, MAY 11, 1968/VAISAKHA 21, 1890

इस भाग में भिन्न पष्ठ संख्या दी जाती है जिससे कि यह मलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 11th May 1968

G.S.R. 874.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 39 of the Finance Act, 1968, (19 of 1968), the Central Government hereby exempts the excisable goods specified in column (3) of the Table hereto annexed and falling under the Items, specified in column (2) of the said Table, of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) (hereinafter called the Central Excises Act), from so much of the special duty of excise leviable thereon under sub-section (1) of section 39 aforesaid as is in excess of the duty specified

in the corresponding entries in column (4) of the said Table and subject to the conditions laid down in the corresponding entries in column (5) thereof:—

TABLE

S1. No.	Item No. of the First Schedule to the Central Excises Act		Duty as percentage of duty leviable under the Central Excises Act read with any notification for the time being in force	-
(1)	(2)	(3)	(4)	(5)
1 2	6 8	Motor Spirk	Nil	
_	J	oil	Nil	
3	9	Diesel oil, not otherwise specified	_	
		Vegetable Product	Nil	
4	13		1411	
5	14D	Synthetic organic dye-stuffs (including pigment dyestuffs) and synthetic organic deriva- tives used in dyeing process	Nil	
6	15B	Cellophane . ,	Nil	
7	16	Tyres for motor vehicles but only on the first clearances for home consumption during the period commencing on the 1st April, 1968 and ending on the 31st March, 1969 (both days inclusive) upto a total value of Rs. 1.25 crores.	:	If the total value of the tyres for motor vehicles cleared by the manufacturer during the financial year 1967-68 for home consumption did not exceed Rs. 4 crores.
8	17(3)	Printing and writing paper (including all unbleached and tinted varieties thereof but not including other coloured varieties) of a substance not exceeding 75 grammes persquare metre.	Nil	If such paper does not contain in its substance any rag in the form of pulp or if it con- tains any rag, it also contains in its substance not less than 40 per cent of bagasse, jute stalk or cereal straw in the form of pulp.
				Explanation.—The expression 'rag in the form of pulp' does' not include pulp made out of soiled rags taken from worn and torn pieces of garments, or from soiled scraps of cloth

(1)	(2)	(3)	(4)	(5)
				(collected either from residential quarters or from streets or from debris dumps), or from such worn and torn pieces of garments and solled scraps of cloth.
9	18A	Cotton twist, yarn and thread, all sorts	Nil	
10	23A	Glass and Glassware other than sheetglass and plateglass .	Nil	
Ιı	23B	Chinaware and Porcelainware	Nıl	
12	28	Tin plate and tinned sheets in- cluding tintaggers, and cuttings of such plates, sheets or taggers	Nil	
13	3 2(1)(i)	Vacuum and gas-filled electric lighting bulbs not exceeding 60 watts, but excluding electric lighting bulbs of the type known commercially as "Miniature lamps."	Nil	
				[No. 103/68]

G.S.R. 875.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of Section 39 of the Finance Act, 1968, (19 of 1968), the Central Government hereby exempts the excisable goods specified in column (2) of the Tab'e hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the special duly of excise leviable thereon under sub-section (1) of the said Section 39 as is in excess of the duty specified in the corresponding entry in column (3) or column (4), as the case may be, of the said Table:

TABLE SI. Description Duty No. in other in the case of manu-CRSes factures whose clearances of staple fibre of cellulosic origin and of rayon and synthetic yarn consisting entirely of collulose derivatives or regenerated cellulose or both, taken together, for home consumption during the financial year 1966-67 did not exceed 36 5 lakh kilograms (1)(2) (3) (4) (Rs. per kilogram) I Yarn spun (d) wholly out of synthetic staple fibre of cellulosic

Nil

Nil

(r)	(2)		(3)	(4)
			(Rs. per kilogram)	
cotton, yarn do 2 Rayon and s	out of such staple fibre and partly provided that the cotton content es not exceed 40 per cent of its we without yarn consisting entirely of tives or regenerated collulose or t	of the ight .	Nil	Nil
(i) below 7	G		2.00	2.25
	ers and above but below 100 denie	rs .	1.20	1.50
(iii) 100 den	iers and above but below 120 deni	ers .	1.00	1.00
(iv) 120 den	lers and above but below 150 deni	ers ,	0.65	0.95
(v) 150 den	iers and above but below 350 deni	ers .	0.60	0.80
(ml) 250 den	iers and above		Nil	Nil

[No. 104/68.]

G.S.R. 876.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 39 of the Finance Act, 1968 (19 of 1968), the Central Government hereby exempts all varieties of tea except package tea, falling under sub-Item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a bought-leaf factory, from the whole of the special duty of excise leviable thereon under sub-section (1) of the said Section 39.

Explanation.—For the purpose of this notification, the expression "bought-leaf factory" means a tea factory which has purchased not less than two-thirds of its green leaf from outside sellers during the year 1963-64 and in the financial year preceding that in which the duty is levied.

[No. 105/68.]

- G.S.R. 877.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 39 of the Finance Act, 1968, (19 of 1968), the Central Government hereby exempts all varieties of tea except package tea, falling under sub-Item (1) of Item No. 3 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced in a factory owned by a co-operative society registered under any law relating to co-operative societies, from the whole of the special duty of excise leviable thereon under sub-section (1) of the said section 39, subject to the conditions—
 - (i) that no member of such co-operative society owns a holding exceeding ten hectares under cultivation of tea plants; and
 - (ii) that the green leaf used is not purchased from any grower who has a holding exceeding ten hectares under cultivation of tea plants.

[No. 106/60.]

G.S.R. 878.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944. read with sub-section (4) of section 39 of the Finance Act, 1968 (19 of 1968), the Central Government hereby exempts strawboard and millboard falling under Item No. 17(3) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the special duty of excise leviable thereon under sub-section (1) of the said section 39.

Explanation.—For the purposes of this notification.—

(1) 'millboard' means any unbleached homogeneous board having a thickness exceeding 0.50 millimetres and made out of mixed waste

- papers with or without screenings and mechanical pulp but without any colouring matter being added thereto;
- (2) 'strawboard' means a board made wholly or predominantly from partially cooked unbleached straw or bagasse or grasses or a mixture of these:

Provided that-

- (i) the quantity of any other material used shall not exceed one-third in weight of the total weight of the ingredients, and
- (ii) such board shall not be specially compressed and shall not have any paper pasted on either surface.

[No. 107/68.]

- G.S.R. 879.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Riues, 1944, read with sub-section (4) of section 39 of the Finance Act, 1968, (19 of 1968), the Central Government hereby exempts aluminum in any crude from falling under sub-item (a) of Item No. 27 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), and aluminium manufactures falling under sub-item (b) of the said Item No. 27, from so much of the special duty of excise leviable thereon under sub-section (1) of section 39 aforesaid as is equivalent to the special duty of excise leviable at Rs. 120 00 per metric tonne.
- 2. Nothing contained in this notification shall apply to any aluminium manufactures in respect of which the exemption contained in the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 121/67-Central Excises, dated the 14th June, 1967, is availed of.

 [No. 108/68.]
- G.S.R. 880.—In exercise of the powers conferred by rules 12 and 12A of the Central Excise Rules, 1944, read with section 39 of the Finance Act, 1968 (19 of 1968), the Central Government hereby directs that where any goods have been subjected to a special duty of excise under the aforesaid section and where on the export of such goods the Central Government has, by a notification issued under the said rule 12 or 12A, permitted the rebate of excise duty paid on such goods under the Central Excises and Salt Act, 1944 (1 of 1944), a repate of the special duty of excise shall also be made in full subject to the same conditions as govern the rebate of excise duty.

INo. 109/68.1

G.S.R. 881.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (4) of section 39 of the Finance Act, 1968, (19 of 1968), the Central Government hereby exempts excisable goods referred to in sub-section (1) of section 39 of the aforesaid Act and in respect of which goods a notification under sub-rule (1) of rule 8 of the aforesaid rules has been issued by the Central Government exempting them from so much of the auty of excise leviable thereon as is equivalent to the amount of the duty of excise already paid on other excisable goods (hereinafter referred to as "intermediate products") used in their manufacture and which are specified in the respective notification, from so much of the special duty of excise leviable thereon as is equivalent to the special duty of excise already paid on the intermediate products specified in the respective notification.

[No. 110/68.]

B. N. BANGWANI, Under Secy.